

**VALID BUDGET OBJECT CLASS AND APPROPRIATION CODES
FOR APHIS COLLECTIONS**

This exhibit identifies the proper combination of appropriation codes and budget object classes to use to record the various APHIS collections. If a particular appropriation code is not listed on this chart, it is because revenue or reimbursements cannot be credited to that appropriation. See Chapter 5 for a chart that lists and describes APHIS appropriation codes and Treasury Symbols.

Type of Collection	Appropriation Code	Revenue/ Reimbursement Budget Object Class Code
General Fund Receipts		
Collections of interest received (except interest on VS user fee and AQI late payments which are deposited to their respective accounts).	001	0199
Collections for licenses and permits	002	0199
Collections of forfeited, unclaimed money	003	0199
Collections of fines and penalties	004	0199
Collections on accounts receivable from canceled accounts	084	0199
Proceeds from sale of equipment	005	0199
Special Receipt Fund		
Collections of AQI user fees	006	0199
Annual Salaries and Expenses (S&E) appropriation fund		
Collections of expenditure refunds ¹	052	The budget object class used for the original expenditure
Travel and PCMS rebates charged to an Agency level departmental charges accounting code ²	052	2500
Reimbursements from USDA entities	057	0250
Reimbursements from non-USDA Federal entities	058	0250
Reimbursable Overtime and reimbursements from non-Federal entities	059	0250
No-Year Funds		
WS and PPQ reimbursable agreements	073	0250
PPQ and VS import/export user fee collections	075	0250

¹ Collections of revenue or reimbursements should not be recorded under 052.

² Note: This is new accounting for FY 2000 and beyond.

Type of Collection	Appropriation Code	Revenue/ Reimbursement Budget Object Class Code
Miscellaneous Contributed Funds		
Collections for trust funds	083	0100
Deposit and Clearing Account Funds		
Collections received by MFSB that cannot be identified	088	0100
Collections received by NFC accounts that cannot be identified	089	0100
Revenue from vehicles sales	090	0100
Other		
Reimbursements from agreements negotiated under the authority of Section 2508 of the Farm Bill	041	0250
Buildings and Facilities reimbursable agreements	085	0250